IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 186 OF 1993.

The Commissioner of Income-tax,
Bombay City-III, Bombay. ... Applicant.

V/s.

M/s Daks Service ... Respondent.

Shri A.N> Kotangale, Senior Counsel with D.A. Dubey
i/b S. Bhattacharya for the applicant.

None for the respondent.

CORAM : V.C.DAGA AND A.S.AGUIAR, JJ.

DATED : 18.7.2005

P.C. :

. By this reference under section 256 of the Income-tax Act, 1961, the Income Tax Appellate Tribunal has referred the following questions of law for the opinion of this Court:

1. Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the assessee was entitled to investment allowance under section 32A of the Income-tax Act on xerox and photocopying machines?

. Learned Counsel appearing for the Revenue fairly states that the issue is covered by the 2 judgments of this Court in the case of **Insight**

Diagnostic and Oncological Research Institute Pvt. Ltd. vs. Deputy Commisioner of Income-tax (2003) 262 ITR 41 and in the case of C.I.T. vs. Prudential Management and Services Pvt.Ltd.(2001) 250 ITR 136, against revenue. In this view of the matter, the question is answered in the affirmative i.e. in favour of the assessee and against the revenue.

. Reference stands disposed of with no order as to costs.

(A.S.AGUIAR, J.) **(V.C.DAGA, J.)**